## **Application for a Tobacco Products Tax License**

Issued under authority of P.A. 327 of 1993. Filing is mandatory.

**INSTRUCTIONS:** You must complete each line on this form correctly and completely. If not, the form will be returned for completion and your license will be delayed. **Under no circumstances are tobacco products to be acquired from an unlicensed source or any sales for resale made before issuance of license and/or receipt of the authorized stamp for placing impressions on the case of the tobacco products.** See the reverse side of this for more information.

NEW LI	ICENSE	RENEW	/AL		The License	e year ru	ins from July 1 through	June 30				
Name of Owner (if Individual)				▶ 1. Federal	Employer ID N	umber	2. Sales Tax Account No. (If different than #1)					
Corporation and/or Trade Name					Telephone Num	ber	4. Fax Number					
Mailing Address	(No. and Street, Cit	y, State, ZIP)		5. Business I	5. Business Hours (8-5, Mon - Fri, etc.)							
6. Business Add	ress where Tobacc	o Products are Stored	(Main Location) (No. a	nd Street, City, State,	, ZIP)	7. Name	of Contact Person and Ph	none Number				
			or License type d				see of Other Tobac	co Products				
a.   Wholesaler of  Cigarettes Other Tobacco			c.  Secondary  Cigarettes Wholesaler of  Other Tobacco			e. [	Unclassified Acquirer of Are you the manufact	☐ Cigarettes ☐ Other Toba turer? ☐ Yes [				
b. Transporter of Cigarettes Other Tobacco			d. Transportation Company of Cigarettes  Company of Other Tobacco			f. [	f. Vending Machine Cigarettes Operator of Other Tobacco Vending Machine Operator's see back.					
9. Check Typ	oe of Ownershi	p [	I □Individual	☐ Partnershi	p [	l ∃Corpo		erator's see back				
		Dwner, Partners, or	Officers	Title	Birth D		Social Security No	. Phone				
Vending Machine	10. % of Tobac Resale	cco Products to be	e Sold to Retailers/\	Wholesalers for	11. Percent	t of Tob	acco Products to be \$	Sold to Consu				
Operators do not need to complete	nonresiden	nes a substantial	ain an established substantial stock ailable to retailers for    13. Where do you operate your business?  Store Building Other (Specify):									
lines 10-14 go to line												
15.	☐ Yes ☐	14. Have you ever applied for a tobacco product license before?  ☐ Yes ☐ No If Yes, where? Under what name?										
New wholes	alers must atta	ach a letter of in	tent from one cig	arette manufac	turer. Attac	h addi	tional sheets if nec	esssary.				
15. List each	company (includ	e address) that you	ı will be buying cigar	ettes from along w	rith the brand	of cigar	ettes you will acquire.					
15a. List each	company (includ	de address) that yo	u will be buying othe	r tobacco products	s from includir	ng "Roll-	Your-Own".					
15b. List the c	companies from li turers/Importers	ines 15 and 15a. th of Record of the M	at are tobacco produ aster Settlement Agr	uct manufacturers eement.	as defined in	P.A. 244	4 of 1999 that are Non-	Participating				
15c. Do you a	cquire "Roll-Your	r-Own" tobacco? If	Yes, list whom you w	vill purchase from a	and the brand	I name o	of the "Roll-Your-Own."	☐ Yes ☐				
▶ 16. List addr	ress(es) of any <u>b</u>	ranch locations who	ere tobacco products	s will be received,	stored, or offe	ered for	sale. (Attach additional					
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							Leas	ed 🗆 Ow				

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17. If you are applying for a license as a Wholesaler or Unclassified Acquirer,	
estimate how much tobacco tax you will owe each month.	\$
18. FEES. See below for amount. Make check payable to "State of Michigan."	Total License Fees Paid With This Application
Wholesalers & Unclassified Acquirers - Attach current financial statements.	\$

## VENDING MACHINE OPERATORS ONLY COMPLETE THIS SECTION

19. Were machines purchased new or used?	□ NEW	□ NEW □ US		20.	If used machines were purchased name and address.	, list former owner's
21. Are machines located at businesses under	your ownersl	nip?				
	☐ YES		□ NO			
22. No. of vending machines in use:	23. No. of vo	ending n	nachines in storage:			
24. List the business name and address for each	ch machine l	ocation.	Attach an additional lis	t if n	ecessary.	
SIGNATURE(S) - must be signed by all pers	sons listed in	item 9.				
I/We authorize Treasury to discuss my/our a	pplication wi	th my/ou	ur Accountant			
☐ Have you ever been convicted of a crime ot	her than a tra	affic viola	Name ation?	NO	Phone #  If yes, please explain	
I declare under the penalty of perjury that all info	ormation on t	this appl	ication and on any atta	chm	ent is true.	
Signature		Name a	nd Title (Type or Print)			Date
0			1 T': 1 /T D : 1)			
Signature		Name a	and Title (Type or Print)			Date
Signature		Name a	and Title (Type or Print)	ı		Date

Mail With Fee to: Customer Contact Division - Tobacco Tax Unit, Michigan Department of Treasury, P.O. Box 30748, Lansing, MI 48909

## TOBACCO PRODUCTS TAX LICENSE TYPES/FEES

Wholesalers - Purchase all or part of their tobacco products from licensed manufacturers, sell 75% or more of those tobacco products to others for resale, maintain an established place of business where substantially all of the business is the sale of tobacco products and related merchandise at wholesale, and where at all times a substantial stock of tobacco products and related merchandise is available to retailers for resale. Wholesalers may also be chain stores retailing tobacco products to the consumer if 75% of their stock of tobacco products is purchased from licensed manufacturers. FEE - \$100.00. Each additional location - \$25.00.

<u>Secondary Wholesalers</u> - Purchase tax paid tobacco products from licensed wholesalers, other secondary wholesalers, or unclassified acquirer - importers, sell tobacco products to others for resale, and <u>maintain an established place of business in this state</u> where at all times they carry a substantial inventory of tobacco products and related merchandise that is available to retailers for resale.

FEE - \$25.00. Each additional location - \$6.25.

<u>Unclassified Acquirers</u> - Import or acquire tobacco products from sources other than licensed wholesalers or secondary wholesalers for use, sale or distribution. Exceptions: Transportation companies or purchasers at retail from retailers licensed under the General Sales Tax Act. There are a number of categories of unclassified acquirers:

- 1. Manufacturers FEE \$100.00. Each additional location \$25.00.
- 2. Retail importers of cigarettes FEE \$100.00. Each additional location \$25.00.
- Retail importers or mail order buyers of other tobacco products -FEE - \$10.00. New licensees complete form 323, Application for Non-Cigarette Tobacco Products Stamp. Importers of both cigarettes and other tobacco products - FEE - \$110.00
- 4. State of Michigan NO FEE
- Vending machine operators buying from manufacturers FEE \$100.00.

<u>Vending Machine Operators</u> - Operate one or more vending machines for the sale of tobacco products, and purchase their tobacco products from licensed manufacturers, wholesalers, or secondary wholesalers. <u>Vending machine operators who purchase directly from licensed manufacturers must also be licensed as unclassified acquirers</u>. A list with the location of each vending machine must be submitted with a license application. <u>FEE - \$25.00</u>. Each additional location where tobacco products are received and stored (not each vending machine) \$6.25.

<u>Transportation Companies</u> - Operate, or supply to common carriers, cars, boats, or other vehicles for the transportation or accommodation of passengers, and engage in the sale of tobacco products at retail. **FEE** - **\$5.00**.

<u>Transporters</u> - Import or transport into this state, or transport in this state, tobacco products obtained from sources located outside this state, or from persons not duly licensed under the Tobacco Products Tax Act.

Transporters do not include interstate common carriers licensed by the interstate commerce commission to carry commodities in interstate commerce, or licensees maintaining a warehouse or place of business outside of this state if the warehouse or place of business is licensed under the Tobacco Products Tax Act. **FEE - \$50.00**.

<u>Branch Locations</u> - Branch licenses are required for each location at which tobacco products are received or stored. The fee for each branch is 1/4 of the fee imposed for the main location. Locations where vending machines are placed for use by the consumer are not considered branch locations.

Wholesalers or unclassified acquirers of cigarettes must apply the Michigan Tobacco Tax Stamp or have an approved stamping agent apply the stamp to the packs of cigarettes.

If you have questions, please call the Customer Contact Division - Tobacco Tax Unit at (517) 636-4630. Deaf, hearing or speech impaired persons may call (517) 636-4999 (TTY).